

Chapter Tax 7

FERMENTED MALT BEVERAGES

Tax 7.01	Purchases and invoices	Tax 7.21	Labelling
Tax 7.11	Refunds on sale of beer to armed forces	Tax 7.22	Tied house law; volume and quantity discounts

Tax 7.01 Purchases and invoices. (sections 139.05 (5) and 139.11 (1), Wis. Stats.) (1) Wisconsin wholesalers and bottlers properly registered and licensed may purchase and receive fermented malt beverages only from registered Wisconsin breweries or from out-of-state firms holding a fermented malt beverage permit. Wisconsin breweries, bottlers and wholesalers will upon request be furnished with a list of out-of-state firms having a permit to ship into Wisconsin.

(2) An invoice must be submitted covering each sale, shipment or delivery to a Wisconsin wholesaler or bottler by all breweries, bottlers and permittees shipping in the state or into this state. Such invoice must clearly indicate date, quantities, package size and description and must be retained on the licensed premises of the wholesaler or bottler.

(3) An invoice indicating date, quantity, package size and description must be submitted to the retailer by the brewery, bottler or wholesaler, covering each sale, shipment or delivery of fermented malt beverages made to such a retailer. Breweries, bottlers and wholesalers must keep a copy or a record of such invoices on their licensed premises in convenient form, indicating the date of payment if paid. Such invoices or record must be available for inspection at all reasonable hours by representatives of the department of revenue.

(4) All fermented malt beverage retailers must retain on their licensed premises the invoices covering shipments received by them from breweries, bottlers or wholesalers. Such invoices must be retained for 2 years from date of invoice in groups covering a period of one month each and be available for inspection at all reasonable times by representatives of the department of revenue and the date of payment, if paid, must be recorded on such invoice.

History: 1-2-56; am. Register, January, 1958, No. 26, eff. 2-1-58; am. Register, June, 1975, No. 234, eff. 7-1-76.

Tax 7.11 Refunds on sale of beer to armed forces. (section 139.10, Wis. Stats.) The state tax paid on fermented malt beverages sold to the armed forces of the United States may be refunded to the licensed Wisconsin brewery; bottler or wholesaler making the sale under the following conditions and provisions:

(1) An invoice covering each sale must be executed in triplicate, the original to be retained at the office of the commanding officer, and the 2 copies to be signed by the commanding officer, or his designated representative and retained by the firm making the sale.

Register, December, 1977, No. 264

(2) A refund request in affidavit form together with one of the receipted copies of each invoice must be filed with the department of revenue.

(3) If beer which is sold or delivered, under section 139.10 (1), Wis. Stats., and this rule is returned to the brewery, bottler or wholesaler, a notation of such return, signed by the commanding officer or a designated representative, must be recorded on the original invoice clearly indicating quantity and description.

(4) Under no consideration may fermented malt beverages, on which a refund has been paid or applied for, be returned to any wholesaler, bottler or brewery without special permission from the department of revenue.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; am. (3), Register, December, 1977, No. 264, eff. 1-1-78.

Tax 7.21 Labeling. (section 66.054 (3), Wis. Stats.) All fermented malt beverages sold in this state shall be labeled in accordance with federal regulation No. 7, now in effect or as subsequently amended, relating to the labeling and advertising of malt beverages, issued under the federal alcohol administration act.

History: 1-2-56; am. Register, December, 1977, No. 264, eff. 1-1-78.

Tax 7.22 Tied house law; volume and quantity discounts. (section 66.054 (4), Wis. Stats.) Section 66.054 (4), Wis. Stats., is interpreted to forbid the giving of products of the industry or of volume discounts to class "B" licensees. Volume discounts are defined as discounts, rebates, or refunds based upon the volume of the licensee's purchases from a brewer, bottler or wholesaler over a period of time or a series of transactions. Discounts are permissible only when based upon the quantity of the product purchased in a single transaction, a single delivery, and a single invoice. Such permissible discounts must be available to all class "B" licensees.

History: Cr. Register, January, 1961, No. 61, eff. 2-1-61.